

National UI Tax Performance
Quarter Ending March 31, 1993

Report Clearance

At 95.9%, the percentage of employers filing the preceding quarter's contribution and wage reports by the end of March 1993, exceeded the 95% Desired Level of Achievement (DLA). This is an improvement over performance for the December 1992 quarter by 0.9 percentage points. Compared to the same quarter 1-year ago, national performance is unchanged. Of 12 States missing the DLA, including one "INA", only Delaware and Puerto Rico scored below 92%. Each of the remaining nine States' performance scores increased by 0.3 to 4.5 percentage points over the preceding quarter. Massachusetts' score rose to 92.2% from 87.7% and Oregon, to 92.4% from 90.7%. See Table 1 for the second quarter and FY-to-date scores by State. See Chart 1 for national performance for the most recent 5 quarters.

Status Determination Promptness

A total of 83.6% of status determinations establishing liability for new and successor employers were completed within 180 days of their effective dates, exceeding the 80% DLA. This performance score, although 3.3 percentage points less than for the first quarter, is slightly above that for the same quarter 1-year ago (83.0%). Seven States: Vermont, Delaware, Alabama, Mississippi, North Carolina, Arkansas, and North Dakota after failing to attain the DLA 1-year ago, met the DLA for the quarter and reported improved performances scores ranging from 9.7 to 3.0 percentage points. Arkansas' performance for the second quarter also exceeded its first quarter's performance by 3.9 percentage points. Seven States failed to meet the DLA with the District of Columbia (71.6%) and Michigan (15.8%) scoring below 75% and the Virgin Islands showing "INA". See Table 1 for the second quarter and FY-to-date scores by State and Chart 1 for national performance for the last 5 quarters.

Audit Activity

A total of 42,708 audits were conducted during the quarter which includes 1,198 audits of large employers. Although the number of audits completed was 8,600 less than for the previous quarter and 5,600 less than for the same quarter 1-year ago, by the end of the second quarter, 12 States had exceeded the minimum number of audits required to satisfy the annual total audit DLA while 37 States had met the large employer audit DLA. On the average, each audit was completed in 5.4 hours and covered 4.9 quarters and \$316,481 in gross

payrolls. The approximately 18,150 change audits, which revealed discrepancies in previously reported wages and/or contributions, produced a \$20.1 million gross change in contributions (underreported plus overreported) and a \$12 million net change or yield (underreported minus overreported) in contributions. The average yield per audit ranged from \$1,838 in Wisconsin to -\$249 in Florida. See Table 2 for a listing of the number of audits completed by States as of the second quarter. See Table 3 for second quarter audit activity by State. See Chart 2 for average contribution change per audit for the last 5 quarters.

Contribution Collection

Contributions collected during the second quarter totalled \$2.0 billion, an increase of nearly 20% over collections for the second quarter of FY 1992. A majority of States (44) reported percentage increases over the same quarter 1-year ago ranging from 1% to 68%. Increases greater than 35% were noted for Maine, Massachusetts, Rhode Island, New York, the District of Columbia, Florida, Mississippi, California, Hawaii, and Idaho. These increases generally reflect the States' higher wage bases and/or higher average employer contribution rates which became effective in CY 1992. The remaining nine States indicated drops in collections ranging from -4.5% (Virginia) to -24% (Puerto Rico). Puerto Rico's smaller collection can be attributed to a reduction in the taxable wage base from "all wages paid" to the first \$7,000. See Table 4 for contribution amounts collected by State during the second quarter.

Receivables

As of March 31, 1993, total receivables fell to \$1.7 billion, a decrease of \$58.7 million (3.3%) from the preceding quarter and a \$20.2 million drop from the end of the same quarter of the previous FY. During the quarter, \$375.5 million in new receivable amounts was established, \$371.7 million was collected, and \$62.5 million was declared uncollectible. Compared to the previous quarter, thirty-five States reported a reduction in receivable amounts, with New Jersey (-\$17.0 M), New York (-\$13.5 M), and Texas (-\$7.3 M) showing the largest decreases. New Jersey and New York, each, declared \$17.2 million as uncollectible while Texas wrote off \$5.7 million. When compared to the same quarter 1-year ago (3/31/92), receivables fell in 22 States. Puerto Rico (-\$33.5 M), Colorado (-\$19.4 M), Illinois (-\$18.7 M), and New Jersey (-\$17.2 M) indicated the greatest declines in terms of dollar amounts. For the 1-year period, the amount of

receivables collected exceeded new receivables in Puerto Rico, and amounts ranging from \$18.7 M to \$30.9 M were declared uncollectible in the remaining three States.

The percent distribution of receivables by age changed slightly from the previous quarter. The "6 months or less" and "9 months" categories dropped by 1.7 and 0.6 percentage points, respectively. The "12 months" category increased 1.7 percentage points while the older age categories remained stable at approximately 3% (15 months) and 67% (18 months or more). As in previous quarters, the majority of States continue to report 50% or more of their receivables as outstanding 18 months or more and 25% or less in the "6 months or less" category. The exceptions were Maryland, showing 32% aged 18 months or more and 35.2% aged 6 months or less; Rhode Island, reporting 35.4% and 42.6%, respectively; and New York reporting 39.5% and 33.4%, respectively. See Table 5 for the percent distribution of receivables amounts by age for each State.

Tables:

Table 1 - SESAs' performance for report clearance and status determination promptness for 2nd quarter, FY 1993;

Table 2 - SESAs' 2nd quarter, FY 1993 progress in meeting audit DLAs;

Table 3 - Summary of audit activity for 2nd quarter, FY 1993;

Table 4 - Contributions collected and receivables as of 2nd quarter, FY 1993;

Table 5 - Percent distribution of receivables by age as of 2nd quarter, FY 1993.

Charts:

Chart 1 - Report Clearance and Status Determination Promptness Quarters ending 3/31/92 - 3/31/93

Chart 2 - Average Contribution Change Per Audit Quarters ending 3/31/92 - 3/31/93

Chart 3 - Contribution Collections Quarters ending 3/31/93 - 3/31/93

Chart 4 - Distribution of Receivables by Age As of March 31, 1993

TABLE 1

Department of Labor - Employment and Training Administration

08/24/1993

TAX PERFORMANCE
END OF QUARTER 2 FY 1993

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to- Date
Connecticut	93,052	95.2	94.7	81.8	83.8
Maine	34,601	95.6	95.2	85.4	88.1
Massachusetts	145,524	92.2	89.9	82.8	88.8
New Hampshire	31,023	99.1	99.1	87.1	87.9
Rhode Island	31,936	95.9	95.6	86.3	85.2
Vermont	19,340	97.3	96.8	85.7	87.0
REGION 01	355,476	94.6	93.4	83.8	86.9
New Jersey	199,017	96.6	96.0	85.2	86.5
New York	428,669	93.8	93.5	89.2	90.2
Puerto Rico	50,428	72.8	71.8	79.5	75.2
Virgin Islands	3,157 *	INA	INA	INA	INA
REGION 02	681,271	93.4	92.6	87.5	88.3
Delaware	20,369	90.7	90.5	85.4	84.8
District of Columbia	21,741	94.6	94.3	71.6	74.5
Maryland	113,192	95.3	95.1	88.1	89.3
Pennsylvania	232,770	96.6	96.6	83.8	81.4
Virginia	133,501	96.7	96.1	84.5	86.6
West Virginia	35,826	98.7	98.1	85.6	86.8
REGION 03	557,399	96.2	96.0	84.7	85.0
Alabama	78,407	98.7	98.5	83.5	85.5
Florida	323,299	98.1	97.6	83.8	85.3
Georgia	146,566	96.7	96.2	86.6	87.4
Kentucky	73,587	97.6	97.3	88.3	88.0
Mississippi	46,479	98.1	97.5	81.1	86.4
North Carolina	139,020	99.2	98.9	84.4	86.3
South Carolina	72,398	96.7	96.3	90.4	92.1
Tennessee	96,699	98.7	98.3	82.0	85.2
REGION 04	976,455	98.0	97.6	84.7	86.4
Illinois	251,828	94.7	94.3	82.7	84.8
Indiana	112,243	95.7	95.4	76.4	79.6
Michigan	188,989	92.8	92.5	15.8	34.1
Minnesota	104,775	99.1	99.0	83.6	85.5
Ohio	213,327	94.1	93.9	82.3	84.0
Wisconsin	106,874	97.2	96.7	84.4	86.0
REGION 05	978,036	95.2	94.7	68.8	75.0

* As of December 31, 1991

TAX PERFORMANCE
END OF QUARTER 2 FY 1993

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to- Date
Arkansas	52,103	93.8	95.5	81.3	79.5
Louisiana	82,669	95.0	94.9	83.8	86.2
New Mexico	35,198	97.0	96.0	85.6	86.4
Oklahoma	66,936	98.2	97.9	86.1	86.7
Texas	336,930	97.5	96.6	78.7	79.4
REGION 06	573,836	96.9	96.4	80.7	81.4
Iowa	63,811	98.7	98.5	86.1	88.5
Kansas	59,523	98.3	97.9	77.4	79.5
Missouri	129,495	96.8	96.6	83.5	84.2
Nebraska	39,493	97.6	97.5	83.4	86.7
REGION 07	292,322	97.7	97.4	82.7	84.4
Colorado	96,752	95.8	95.5	87.2	88.5
Montana	24,932	99.7	99.6	89.6	88.7
North Dakota	18,017	99.9	99.8	83.7	88.6
South Dakota	19,479	99.4	99.2	84.5	86.3
Utah	35,927	98.7	98.6	86.8	88.1
Wyoming	15,817	98.9	98.7	81.6	82.8
REGION 08	210,924	97.7	97.5	86.6	87.9
Arizona	81,304	97.4	97.0	80.2	80.2
California	761,009	94.3	94.1	91.2	92.3
Hawaii	27,197	95.7	95.0	89.6	89.3
Nevada	30,139	96.4	96.1	82.9	84.7
REGION 09	899,649	94.7	94.4	89.6	90.7
Alaska	13,813	99.8	99.8	98.1	96.4
Idaho	28,664	98.2	97.9	84.2	89.9
Oregon	81,215	92.4	91.6	88.9	91.0
Washington	147,334	96.9	96.5	94.0	94.3
REGION 10	271,026	95.9	95.3	92.0	93.1
US TOTAL	5,796,394	95.9	95.4	83.6	85.6

Desired Levels of Achievement (DLAs):

Report Clearance -- Minimum 95%

Status Promptness -- Minimum 80%

AUDIT PENETRATION - FY 1993
as of
END OF QUARTER 2

STATE-REGION	Contributory Employers as of 09/30/1992	2% Penetration DLA		Large Employer DLA	
		Number Required Audits	Number Completed as of Qtr.2	Number Required Audits	Number Completed as of Qtr.2
Connecticut	90,687	1,814	1,370	18	18
Maine	32,953	659	959	7	17
Massachusetts	144,281	2,886	2,437	29	105
New Hampshire	30,612	612	599	6	2
Rhode Island	27,908	558	351	6	17
Vermont	18,328	367	472	4	19
REGION 01	344,769	6,896	6,188	70	178
New Jersey	198,623	3,972	4,825	40	170
New York	422,908	8,458	9,230	85	95
Puerto Rico	49,959	999	1,097	10	38
Virgin Islands	3,107 *	62	0	1	0
REGION 02	674,597	13,491	15,152	136	303
Delaware	19,522	390	100	4	0
District of Columbia	21,724	434	131	4	2
Maryland	111,769	2,235	1,565	22	17
Pennsylvania	227,923	4,558	4,430	46	92
Virginia	131,358	2,627	2,261	26	19
West Virginia	35,205	704	509	7	25
REGION 03	547,501	10,948	8,996	109	155
Alabama	76,122	1,522	802	15	17
Florida	316,386	6,328	9,954	63	74
Georgia	143,809	2,876	1,976	29	39
Kentucky	71,468	1,429	927	14	6
Mississippi	44,769	895	649	9	4
North Carolina	135,204	2,704	2,282	27	37
South Carolina	71,036	1,421	1,249	14	24
Tennessee	94,141	1,883	2,005	19	3
REGION 04	952,935	19,058	19,844	190	204
Illinois	247,418	4,948	1,509	49	178
Indiana	107,797	2,156	2,085	22	21
Michigan	183,027	3,661	2,681	37	95
Minnesota	99,638	1,993	1,206	20	34
Ohio	207,384	4,148	4,443	41	155
Wisconsin	102,365	2,047	1,253	20	23
REGION 05	947,629	18,953	13,177	189	506

* As of 9/30/91

AUDIT PENETRATION - FY 1993

as of
END OF QUARTER 2

STATE-REGION	Contributory Employers as of 09/30/1992	2% Penetration DLA		Large Employer DLA	
		Number Required Audits	Number Completed as of Qtr.2	Number Required Audits	Number Completed as of Qtr.2
Arkansas	50,499	1,010	804	10	24
Louisiana	81,227	1,625	1,159	16	59
New Mexico	33,861	677	535	7	6
Oklahoma	65,468	1,309	1,217	13	87
Texas	329,145	6,583	6,352	66	104
REGION 06	560,200	11,204	10,067	112	280
Iowa	61,308	1,226	852	12	5
Kansas	56,175	1,124	836	11	6
Missouri	127,142	2,543	2,408	25	45
Nebraska	37,473	749	835	7	5
REGION 07	282,098	5,642	4,931	55	61
Colorado	91,739	1,835	1,667	18	13
Montana	24,567	491	444	5	4
North Dakota	17,057	341	428	3	8
South Dakota	18,548	371	378	4	4
Utah	34,723	694	615	7	9
Wyoming	15,403	308	292	3	20
REGION 08	202,037	4,040	3,824	40	58
Arizona	80,636	1,613	1,586	16	77
California	770,717	15,414	5,593	154	466
Hawaii	26,739	535	371	5	7
Nevada	29,598	592	322	6	17
REGION 09	907,690	18,154	7,872	181	567
Alaska	13,489	270	334	3	7
Idaho	27,184	544	491	5	14
Oregon	78,351	1,567	984	16	17
Washington	139,918	2,798	2,204	28	64
REGION 10	258,942	5,179	4,013	52	102
US TOTAL	5,678,398	113,566	94,064	1,134	2,414

Annual Desired Levels of Achievement (DLAs):

Total Audit Penetration DLA -- 2% of Contributory Employers at end of preceding FY.

Large Employer Audit DLA -- 1% of the number required to meet the Total Audit Penetration DLA.

TABLE 3

Department of Labor - Employment and Training Administration 08/24/1993

AUDIT ACTIVITY
QUARTER 2 FY 1993

STATE-REGION	Number Audits	Percent Change Audits	Contribution Change				Average Change Per Audit	
			Under- Reported	Over- Reported	Gross Change	Net Change	-----	
							Gross	Net
Connecticut	275	65.8	\$93,117	\$13,296	\$106,413	\$79,821	\$387	\$290
Maine	645	64.0	\$715,378	\$698,419	\$1,413,797	\$16,959	\$2,192	\$26
Massachusetts	1,182	33.0	\$346,679	\$35,515	\$382,194	\$311,164	\$323	\$263
New Hampshire	288	50.7	\$43,796	\$4,225	\$48,021	\$39,571	\$167	\$137
Rhode Island	192	47.9	\$94,171	\$24,765	\$118,936	\$69,406	\$619	\$361
Vermont	245	38.4	\$50,017	\$22,601	\$72,618	\$27,416	\$296	\$112
REGION 01	2,827	46.6	\$1,343,158	\$798,821	\$2,141,979	\$544,337	\$758	\$193
New Jersey	1,975	46.1	\$2,092,716	\$112,478	\$2,205,194	\$1,980,238	\$1,117	\$1,003
New York	4,624	49.6	\$2,547,677	\$66,994	\$2,614,671	\$2,480,683	\$565	\$536
Puerto Rico	573	29.8	\$315,368	\$0	\$315,368	\$315,368	\$550	\$550
Virgin Islands	0	0.0	\$0	\$0	\$0	\$0	\$0	\$0
REGION 02	7,172	47.1	\$4,955,761	\$179,472	\$5,135,233	\$4,776,289	\$716	\$666
Delaware	21	38.1	\$387	\$1,409	\$1,796	-\$1,022	\$86	-\$49
District of Columbia	31	32.3	\$572	\$1,980	\$2,552	-\$1,408	\$82	-\$45
Maryland	716	42.3	\$87,106	\$10,325	\$97,431	\$76,781	\$136	\$107
Pennsylvania	1,902	21.5	\$336,438	\$28,700	\$365,138	\$307,738	\$192	\$162
Virginia	818	31.1	\$32,741	\$12,192	\$44,933	\$20,549	\$55	\$25
West Virginia	262	38.9	\$14,953	\$13,811	\$28,764	\$1,142	\$110	\$4
REGION 03	3,750	29.0	\$472,197	\$68,417	\$540,614	\$403,780	\$144	\$108
Alabama	326	39.0	\$34,829	\$7,904	\$42,733	\$26,925	\$131	\$83
Florida	4,909	16.8	\$253,094	\$1,477,204	\$1,730,298	-\$1,224,110	\$352	-\$249
Georgia	661	35.9	\$22,816	\$8,278	\$31,094	\$14,538	\$47	\$22
Kentucky	580	44.0	\$52,914	\$15,348	\$68,262	\$37,566	\$118	\$65
Mississippi	316	50.0	\$11,604	\$32,062	\$43,666	-\$20,458	\$138	-\$65
North Carolina	571	55.9	\$18,251	\$17,687	\$35,938	\$564	\$63	\$1
South Carolina	473	28.3	\$86,854	\$8,913	\$95,767	\$77,941	\$202	\$165
Tennessee	975	29.0	\$32,417	\$15,182	\$47,599	\$17,235	\$49	\$18
REGION 04	8,811	26.6	\$512,779	\$1,582,578	\$2,095,357	-\$1,069,799	\$238	-\$121
Illinois	796	86.9	\$1,221,810	\$77,064	\$1,298,874	\$1,144,746	\$1,632	\$1,438
Indiana	993	34.9	\$45,609	\$18,328	\$63,937	\$27,281	\$64	\$27
Michigan	1,243	33.8	\$554,626	\$131,652	\$686,278	\$422,974	\$552	\$340
Minnesota	650	40.8	\$169,356	\$216,969	\$386,325	-\$47,613	\$594	-\$73
Ohio	2,048	38.7	\$670,269	\$168,928	\$839,197	\$501,341	\$410	\$245
Wisconsin	689	51.7	\$1,293,302	\$26,921	\$1,320,223	\$1,266,381	\$1,916	\$1,838
REGION 05	6,419	44.8	\$3,954,972	\$639,862	\$4,594,834	\$3,315,110	\$716	\$516

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Department of Labor - Employment and Training Administration 08/24/1993

AUDIT ACTIVITY
QUARTER 2 FY 1993

STATE-REGION	Number Audits	Percent Change Audits	Contribution Change				Average Change Per Audit	
			Under- Reported	Over- Reported	Gross Change	Net Change	-----	
							Gross	Net
Arkansas	300	49.7	\$78,563	\$6,724	\$85,287	\$71,839	\$284	\$239
Louisiana	408	30.1	\$73,972	\$5,220	\$79,192	\$68,752	\$194	\$169
New Mexico	205	18.5	\$3,012	\$262	\$3,274	\$2,750	\$16	\$13
Oklahoma	538	33.1	\$50,505	\$1,223	\$51,728	\$49,282	\$96	\$92
Texas	2,695	51.5	\$645,312	\$95,741	\$741,053	\$549,571	\$275	\$204
REGION 06	4,146	45.3	\$851,364	\$109,170	\$960,534	\$742,194	\$232	\$179
Iowa	308	28.9	\$6,597	\$2,588	\$9,185	\$4,009	\$30	\$13
Kansas	333	27.9	\$6,578	\$3,292	\$9,870	\$3,286	\$30	\$10
Missouri	582	52.7	\$73,000	\$6,351	\$79,351	\$66,649	\$136	\$115
Nebraska	553	84.4	\$33,988	\$31,828	\$65,816	\$2,160	\$119	\$4
REGION 07	1,776	53.8	\$120,163	\$44,059	\$164,222	\$76,104	\$92	\$43
Colorado	908	55.2	\$248,764	\$29,518	\$278,282	\$219,246	\$306	\$241
Montana	229	47.2	\$30,392	\$3,680	\$34,072	\$26,712	\$149	\$117
North Dakota	235	47.7	\$46,861	\$1,379	\$48,240	\$45,482	\$205	\$194
South Dakota	181	35.4	\$655	\$374	\$1,029	\$281	\$6	\$2
Utah	331	38.4	\$26,407	\$11,745	\$38,152	\$14,662	\$115	\$44
Wyoming	197	51.3	\$19,453	\$6,760	\$26,213	\$12,693	\$133	\$64
REGION 08	2,081	48.7	\$372,532	\$53,456	\$425,988	\$319,076	\$205	\$153
Arizona	767	37.3	\$101,148	\$5,064	\$106,212	\$96,084	\$138	\$125
California	2,793	72.4	\$2,784,223	\$482,452	\$3,266,675	\$2,301,771	\$1,170	\$824
Florida	176	90.3	\$164,619	\$1,474	\$166,093	\$163,145	\$944	\$927
Nevada	149	47.7	\$35,555	\$12,523	\$48,078	\$23,032	\$323	\$155
REGION 09	3,885	65.4	\$3,085,545	\$501,513	\$3,587,058	\$2,584,032	\$923	\$665
Alaska	167	56.9	\$54,102	\$10,377	\$64,479	\$43,725	\$386	\$262
Idaho	253	47.8	\$26,439	\$10,652	\$37,091	\$15,787	\$147	\$62
Oregon	397	73.0	\$234,388	\$25,163	\$259,551	\$209,225	\$654	\$527
Washington	1,024	26.5	\$69,705	\$22,093	\$91,798	\$47,612	\$90	\$46
REGION 10	1,841	42.2	\$384,634	\$68,285	\$452,919	\$316,349	\$246	\$172
US TOTAL	42,708	42.5	\$16,053,105	\$4,045,633	\$20,098,738	\$12,007,472	\$471	\$281

TABLE 4

Department of Labor - Employment and Training Administration 08/24/1993

CONTRIBUTION COLLECTION AND RECEIVABLES
END OF QUARTER 2 FY 1993

STATE-REGION	Contributions (from ETA 2112 line 11)			Receivables (Contributory & Reimbursing)		
	Amount Collected	Change From Year Ago		Total End Of Qtr.	Volume Change From	
		Volume	Percent		Prior Qtr.	Year Ago
Connecticut	\$23,343,619	\$6,409,573	37.9	\$6,861,113	-\$207,408	\$1,844,952
Maine	\$9,306,467	\$2,442,743	35.6	\$5,773,184	\$378,223	\$594,881
Massachusetts	\$84,031,856	\$21,908,632	35.3	\$41,543,444	-\$332,196	\$12,958,233
New Hampshire	\$6,951,714	\$1,689,116	32.1	\$2,061,667	-\$4,823	\$60,218
Rhode Island	\$20,184,904	\$6,435,618	46.8	\$6,207,696	-\$496,335	\$1,928,899
Vermont	\$4,369,500	\$630,385	16.9	\$1,562,544	\$139,227	\$391,171
REGION 01	\$148,188,061	\$39,516,068	36.4	\$64,009,648	-\$523,312	\$17,778,354
New Jersey	\$136,158,196	\$32,441,065	31.3	\$106,604,606	-\$17,610,309	-\$17,176,498
New York	\$147,228,396	\$39,361,152	36.5	\$120,983,150	-\$13,537,235	-\$6,815,273
Puerto Rico	\$19,578,890	-\$6,187,013	-24.0	\$106,650,338	-\$4,506,160	-\$33,544,809
Virgin Islands	\$1,727,608	\$160,771	10.3	INA	INA	INA
REGION 02	\$304,693,090	\$65,775,975	27.5	\$334,238,094	-\$35,653,704	-\$57,536,580
Delaware	\$4,819,712	\$64,373	1.4	\$12,122,366	\$55,344	\$1,080,939
District of Columbia	\$10,529,885	\$2,830,469	36.8	\$6,389,642	-\$236,239	\$2,020,014
Maryland	\$37,028,499	\$383,799	1.0	\$13,902,959	\$635,294	\$6,254,011
Pennsylvania	\$132,219,969	\$33,343,773	33.7	\$87,898,645	-\$4,123,103	-\$1,345
Virginia	\$20,477,413	\$4,317,689	26.7	\$4,628,673	-\$579,315	-\$623,442
West Virginia	\$12,906,010	-\$615,050	-4.5	\$25,730,173	-\$623,242	\$206,789
REGION 03	\$217,981,488	\$40,325,053	22.7	\$150,672,458	-\$4,871,261	\$8,936,966
Alabama	\$15,579,196	\$1,614,589	11.6	\$7,399,492	\$289,878	-\$924,598
Florida	\$64,318,871	\$22,637,961	54.3	\$19,311,038	-\$1,199,284	\$2,780,178
Georgia	\$37,723,084	\$8,138,754	27.5	\$17,562,910	-\$530,998	-\$1,519,658
Kentucky	\$23,329,855	\$2,940,892	14.4	\$10,034,955	-\$708,269	-\$221,601
Mississippi	\$12,408,433	\$5,023,403	68.0	\$3,149,695	-\$199,883	-\$235,075
North Carolina	\$37,811,343	\$8,155,919	27.5	\$4,014,885	-\$1,563,141	\$594,647
South Carolina	\$17,121,639	\$546,134	3.3	\$8,719,676	-\$76,795	\$612,757
Tennessee	\$27,555,631	\$3,719,087	15.6	\$7,495,743	-\$302,700	-\$1,215,431
REGION 04	\$235,848,051	\$52,776,738	28.8	\$77,688,394	-\$4,291,192	-\$128,781
Illinois	\$97,605,066	\$7,258,397	8.0	\$87,335,255	-\$4,489,539	-\$18,695,426
Indiana	\$22,488,470	\$4,913,563	28.0	\$20,559,499	-\$434,215	\$1,236,915
Michigan	\$96,827,593	\$7,255,718	8.1	\$255,539,950	-\$58,711	\$8,657,301
Minnesota	\$28,015,704	-\$5,818,598	-17.2	\$61,472,659	-\$2,204,501	\$4,441,773
Ohio	\$84,714,618	\$15,527,248	22.4	\$129,748,950	\$723,175	\$12,680,318
Wisconsin	\$39,033,825	\$2,456,316	6.7	\$26,898,834	-\$901,847	-\$3,333,076
REGION 05	\$368,685,275	\$31,592,644	9.4	\$581,555,147	-\$7,365,638	\$4,987,805

TABLE 4, Page 2

Department of Labor - Employment and Training Administration 08/24/1993

CONTRIBUTION COLLECTION AND RECEIVABLES
END OF QUARTER 2 FY 1993

STATE-REGION	Contributions (from ETA 2112 line 11)			Receivables (Contributory & Reimbursing)		
	Amount Collected	Change From Year Ago		Total End Of Qtr.	Volume Change From	
		Volume	Percent		Prior Qtr.	Year Ago
Arkansas	\$26,876,715	\$6,653,478	32.9	\$10,392,991	-\$22,987	\$1,161,285
Louisiana	\$24,315,243	-\$3,076,510	-11.2	\$71,804,720	\$384,400	\$3,436,459
New Mexico	\$10,758,446	\$1,189,517	12.4	\$8,996,378	\$128,674	\$572,772
Oklahoma	\$12,462,854	-\$878,038	-6.6	\$29,591,836	-\$10,436	\$1,031,819
Texas	\$86,089,815	\$8,868,239	11.5	\$106,204,473	-\$7,331,761	\$4,890,291
REGION 06	\$160,503,073	\$12,756,685	8.6	\$226,990,398	-\$6,852,110	\$11,092,626
Iowa	\$17,746,753	\$984,444	5.9	\$2,866,925	\$212,521	\$9,117
Kansas	\$20,276,872	-\$2,056,599	-9.2	\$3,786,701	\$125,854	\$190,126
Missouri	\$29,902,761	\$7,063,205	30.9	\$11,949,643	\$48,623	\$1,593,305
Nebraska	\$8,634,362	\$1,275,899	17.3	\$1,304,865	-\$14,785	-\$79,176
REGION 07	\$76,560,749	\$7,266,950	10.5	\$19,908,134	\$372,213	\$1,713,372
Colorado	\$25,626,330	\$4,295,456	20.1	\$21,384,596	-\$141,756	-\$19,440,020
Montana	\$6,795,822	\$427,259	6.7	\$1,086,903	-\$12,317	-\$127,191
North Dakota	\$4,211,600	\$1,019,176	31.9	\$1,645,048	-\$85,300	-\$49,903
South Dakota	\$1,206,037	\$58,821	5.1	\$481,657	\$944	-\$56,583
Utah	\$10,586,712	-\$726,567	-6.4	\$3,762,781	-\$47,421	-\$757,364
Wyoming	\$4,614,447	\$177,183	4.0	\$3,065,262	-\$500,830	\$550,119
REGION 08	\$53,040,947	\$5,251,328	11.0	\$31,426,247	-\$786,680	-\$19,880,942
Arizona	\$15,159,142	\$1,220,862	8.8	\$6,262,880	-\$63,722	\$8,884
California	\$252,262,836	\$71,530,031	39.6	\$164,695,301	\$4,022,923	\$13,592,857
Hawaii	\$8,451,900	\$2,594,891	44.3	\$4,404,827	-\$368,551	-\$993,405
Nevada	\$13,538,824	\$2,273,852	20.2	\$8,798,569	\$173,745	-\$747,918
REGION 09	\$289,412,703	\$77,619,636	36.6	\$184,161,577	\$3,764,395	\$11,860,418
Alaska	\$12,518,723	-\$1,236,958	-9.0	\$2,594,184	-\$2,774,396	-\$584,503
Idaho	\$10,995,577	\$3,117,698	39.6	\$2,166,820	\$26,473	-\$284,130
Oregon	\$43,764,305	-\$7,097,264	-14.0	\$13,975,983	\$157,781	\$1,365,655
Washington	\$80,449,076	\$1,386,653	1.8	\$24,672,547	\$131,319	\$463,153
REGION 10	\$147,727,681	-\$3,829,872	-2.5	\$43,409,534	-\$2,458,823	\$960,175
US TOTAL	\$2,002,641,119	\$329,051,205	19.7	\$1,714,059,631	-\$58,666,112	-\$20,216,587

TABLE 5

Department of Labor - Employment and Training Administration

09/09/1993

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
END OF QUARTER 2 FY 1993

STATE-REGION	Total Receivables	Months Past Due				
		6 or less	9	12	15	18 or more
Connecticut	\$6,861,113	19.4	12.1	16.4	3.2	49.0
Maine	\$5,773,184	12.4	6.7	4.7	5.5	70.8
Massachusetts	\$41,543,444	12.8	11.2	13.8	2.2	60.0
New Hampshire	\$2,061,667	10.9	4.0	5.1	6.1	73.9
Rhode Island	\$6,207,696	42.6	9.3	8.1	4.6	35.4
Vermont	\$1,562,544	19.0	9.5	12.9	4.8	53.8
REGION 01	\$64,009,648	16.4	10.4	12.4	3.0	57.7
New Jersey	\$106,604,606 *	7.8	3.7	4.0	3.1	75.4
New York	\$120,983,150	33.4	13.7	7.2	6.1	39.5
Puerto Rico	\$106,650,338	2.6	3.6	3.7	4.4	85.7
REGION 02	\$334,238,094	15.4	7.3	5.1	4.6	65.7
Delaware	\$12,122,366	4.0	2.9	4.7	1.4	87.0
District of Columbia	\$6,389,642	34.7	6.5	11.6	1.6	45.6
Maryland	\$13,902,959	35.2	18.7	7.7	6.5	32.0
Pennsylvania	\$87,898,645	9.5	5.7	9.0	1.9	74.0
Virginia	\$4,628,673	21.6	11.6	14.2	4.5	48.1
West Virginia	\$25,730,173	5.8	4.2	6.1	2.5	81.5
REGION 03	\$150,672,458	12.2	6.6	8.3	2.5	70.4
Alabama	\$7,399,492	10.4	5.8	5.8	2.5	75.4
Florida	\$19,311,038	22.1	11.4	16.3	3.5	46.7
Georgia	\$17,562,910	9.3	5.7	8.3	2.7	74.0
Kentucky	\$10,034,955	13.9	7.7	8.9	4.0	65.5
Mississippi	\$3,149,695	27.0	8.7	9.0	5.1	50.2
North Carolina	\$4,014,885	21.3	5.1	4.6	3.8	65.1
South Carolina	\$8,719,676	18.0	11.2	9.2	7.9	53.8
Tennessee	\$7,495,743	13.1	6.1	4.7	5.1	71.0
REGION 04	\$77,688,394	15.9	8.1	9.7	4.0	62.3
Illinois	\$87,335,255	4.3	1.8	2.7	3.4	87.8
Indiana	\$20,559,499	6.3	4.2	6.0	2.2	81.3
Michigan	\$255,539,950	4.8	3.0	3.9	1.5	86.7
Minnesota	\$61,472,659	18.6	5.1	4.6	3.5	68.1
Ohio	\$129,748,950	10.7	4.2	4.0	2.1	79.1
Wisconsin	\$26,898,834	5.7	3.0	4.2	1.5	85.4
REGION 05	\$581,555,147	7.6	3.4	3.9	2.2	83.0
Arkansas	\$10,392,991	13.6	2.0	5.1	4.5	74.8
Louisiana	\$71,804,720	8.6	7.6	7.5	5.8	70.5
New Mexico	\$8,996,378	9.4	4.0	3.9	2.8	79.9
Oklahoma	\$29,591,836	3.2	1.6	1.8	1.6	91.8
Texas	\$106,204,473	5.2	2.7	3.4	5.7	83.0
REGION 06	\$226,990,398	6.6	4.1	4.6	5.0	79.7

* Distribution of total amount by categories incomplete

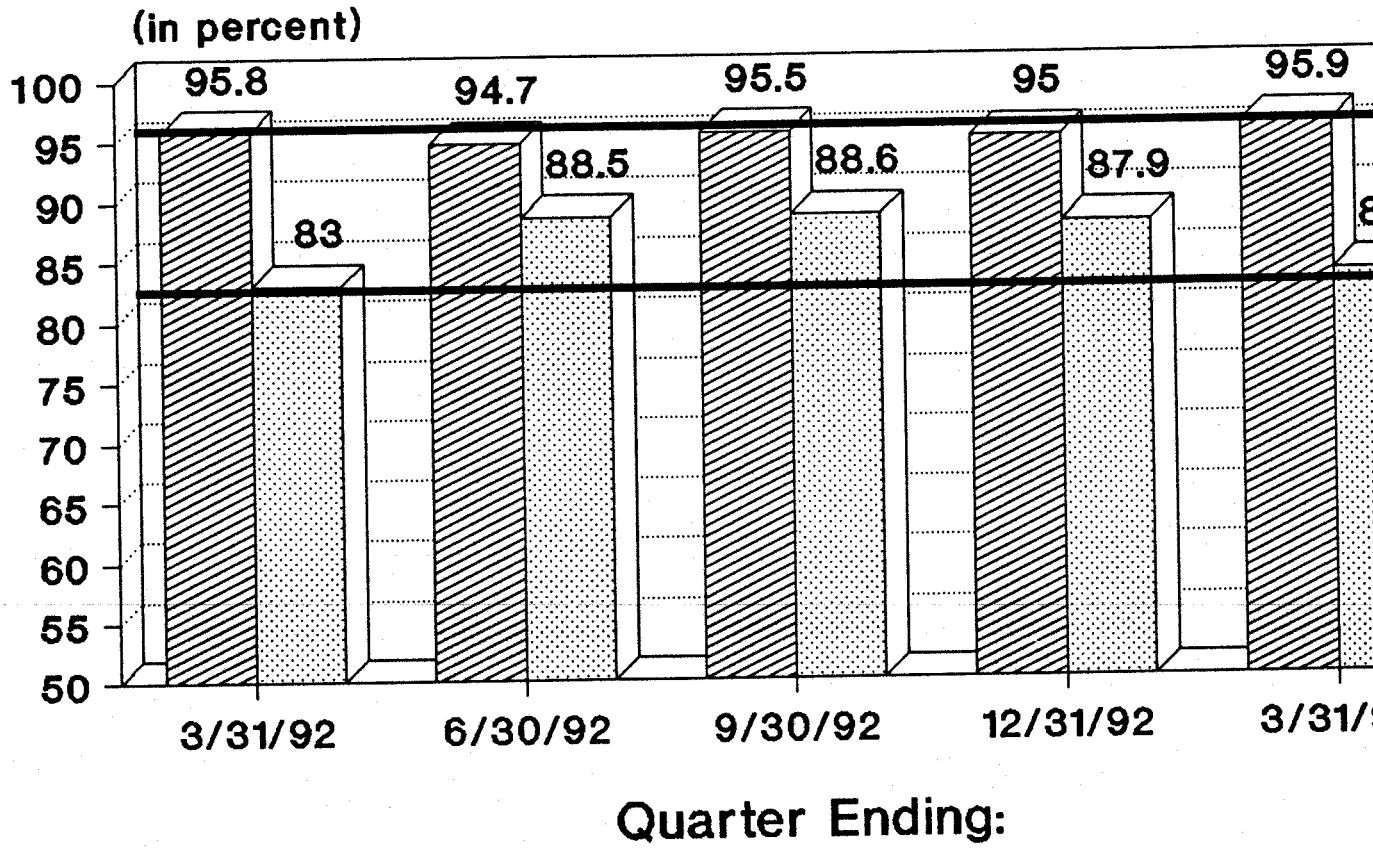
PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
 END OF QUARTER 2 FY 1993

STATE-REGION	Total Receivables	Months Past Due				
		6 or less	9	12	15	18 or more
Iowa	\$2,866,925	27.6	10.2	7.8	4.9	49.5
Kansas	\$3,786,701	26.8	3.6	5.1	3.2	61.4
Missouri	\$11,949,643	16.6	9.1	10.2	3.5	60.6
Nebraska	\$1,304,865	17.1	9.8	10.4	4.1	58.6
REGION 07	\$19,908,134	20.2	8.3	8.9	3.7	59.0
Colorado	\$21,384,596	6.7	3.2	4.0	4.0	82.1
Montana	\$1,086,903	15.3	5.4	5.4	4.9	69.0
North Dakota	\$1,645,048	10.9	3.8	2.6	3.0	79.9
South Dakota	\$481,657	9.1	2.3	1.6	1.8	85.2
Utah	\$3,762,781	5.7	3.5	3.9	4.4	82.5
Wyoming	\$3,065,262	25.3	3.6	5.4	3.3	62.4
REGION 08	\$31,426,247	9.0	3.3	4.1	3.9	79.7
Arizona	\$6,262,880	8.7	5.0	6.0	4.1	76.2
California	\$164,695,301	INA	INA	INA	INA	INA
Hawaii	\$4,404,827	16.5	8.4	7.5	3.1	64.5
Nevada	\$8,798,569	10.7	3.5	3.2	2.2	80.5
REGION 09	\$184,161,577	11.4	5.1	5.1	3.0	75.5
Alaska	\$2,594,184	26.2	11.4	4.3	6.0	52.0
Idaho	\$2,166,820	12.9	5.5	3.5	3.8	74.4
Wyoming	\$13,975,983	21.9	6.1	4.4	3.8	63.8
Washington	\$24,672,547	15.4	8.5	7.6	4.1	64.4
REGION 10	\$43,409,534	18.0	7.7	6.2	4.1	64.0
US TOTAL **	\$1,714,059,631	9.8	4.9	5.0	3.1	67.3

** 10.0% of US Total unidentified by categories (California, New Jersey)

CHART 1

REPORT CLEARANCE and STATUS DETERMINATION PROMPT



Report Clearance



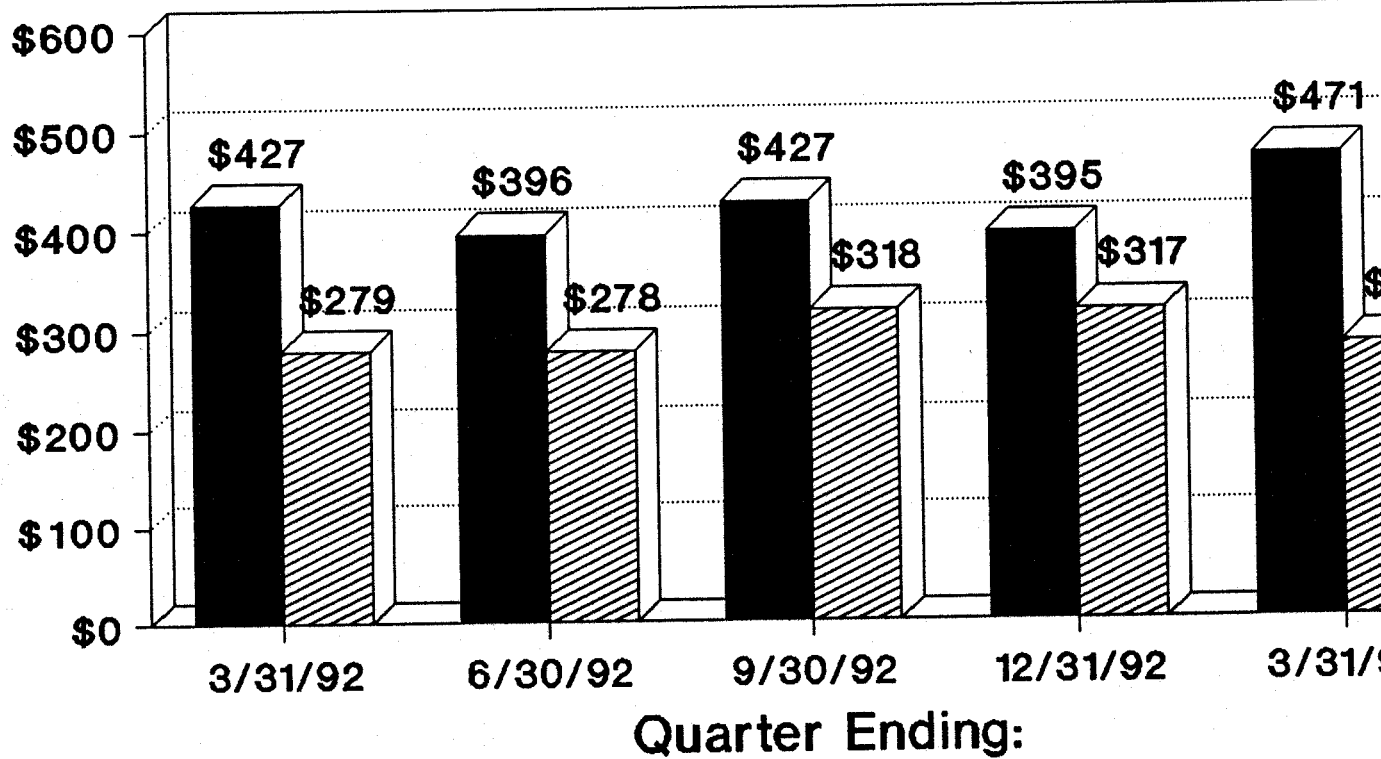
Status Promptness

Report Clearance DLA- 95% of employers filing by end of qtr.
Status Promptness DLA- 80% of determinations within 180 days

US Dept. of Labor\ETA\UIB
August 30, 1993

CHART 2

Average Contribution Change Per Aud (in Dollars)



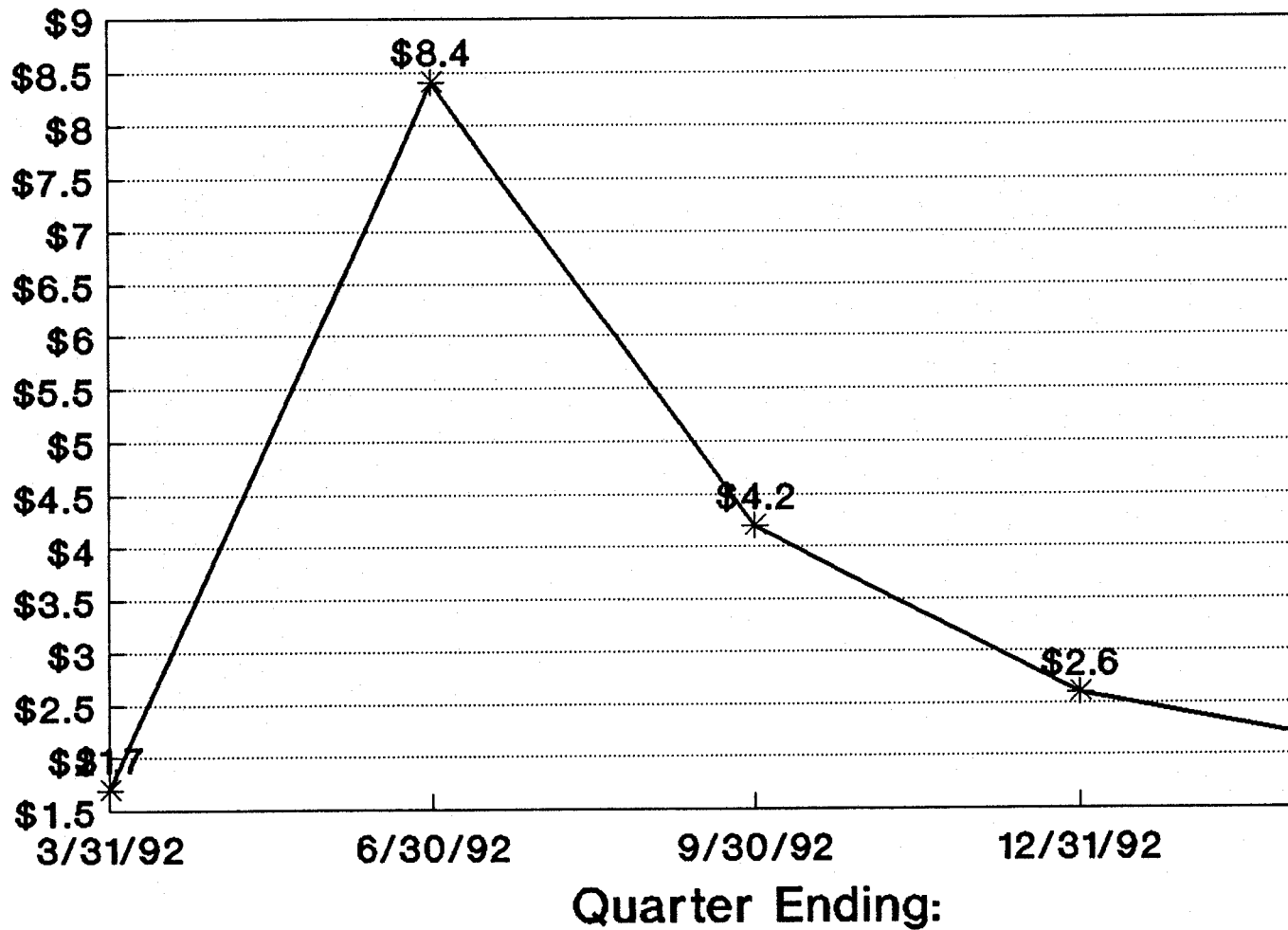
 Gross Change

 Net Change (Yield)

US Dept. of Labor\ETA\UIS
August 30, 1993

CONTRIBUTION COLLECTIONS

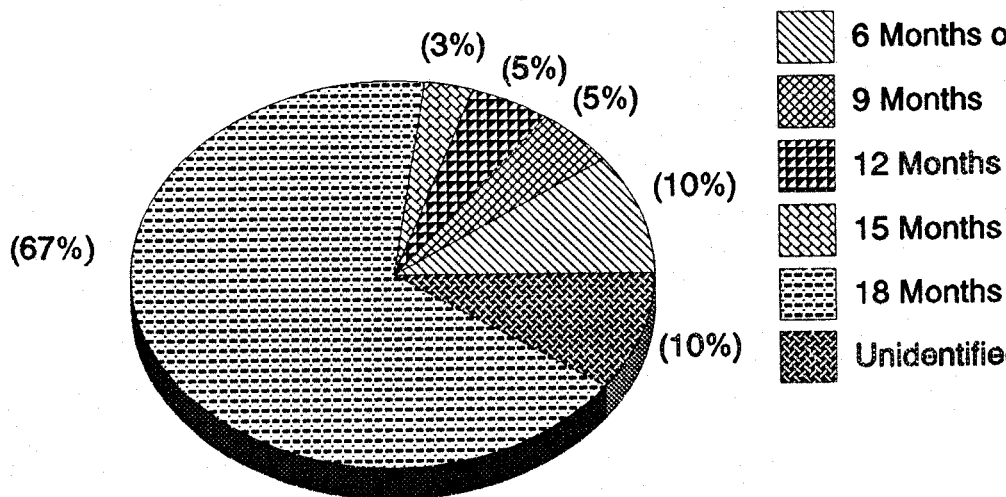
(in \$ Billions)



US Dept. of Labor\ETA\UIS
August 30, 1993

Distribution of Receivables by Age

(Rounded to Nearest Whole Percent)
As of March 31, 1993



Total Receivables - \$1,714,059,631

U.S. Department of Labor
ETA/UIS
August 30, 1993